

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2004-7

Trial Deadlines; Witness and Exhibit Lists; Court Reporter Notification.

Issued: July 28, 2004

2004-7 TRIAL DEADLINES; WITNESS AND EXHIBIT LISTS; COURT REPORTER NOTIFICATION. Witnesses and exhibits that are not disclosed as required by the tribunal's prehearing scheduling order will be excluded from the hearing except for good cause. A hearing will not be delayed if the parties have not retained a court reporter or notified the tribunal that a court reporter has been retained.

The Tribunal has required parties to disclose witnesses and exhibits that they intend to introduce at the hearing approximately a month before the scheduled hearing date. The required disclosure ensures adequate hearing preparation for the parties and the Tribunal. Because disclosure is critical, failure to timely disclose witnesses and exhibits generally will mean that the witness and exhibit will be excluded from the hearing. The Tribunal may order the party failing to timely disclose witnesses and exhibits to a hearing to demonstrate good cause for not complying with this requirement.

Since the Tribunal has moved from video recording to requiring the parties to retain the services of a court reporter, it has required the parties to identify the court reporter, verify the reporter's business address and phone number, and confirm the reporter's attendance. The Tribunal has, as a courtesy and as time has permitted, contacted parties when no court reporter verification statement has been submitted. Although the Tribunal intends to continue this courtesy practice during a period of transition, the practice will end in January, 2005. If the Tribunal receives no confirmation of a court reporter, a range of alternatives will be utilized to ensure that the hearing is not delayed. Those alternatives include holding one or both parties in default and assessing costs if other arrangements are required to avoid delay.